

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	:	
	:	Chapter 11
DeVal Corporation,	:	
	:	Case No. 16-17922 (AMC)
Debtor.	:	
	:	

**STATEMENT OF ISSUES PRESENTED ON APPEAL BY CROSS-APPELLANT**

Cross-Appellant, PDI/DeVal Acquisition, LLC ( “PDI”), through its undersigned counsel, states the following issue to be presented in its cross-appeal:

Whether Bankruptcy Court’s decision, partially disallowing PDI’s request for the allowance of an administrative expense under Section 503(b) of the Bankruptcy Code for having made a substantial contribution in the Debtor’s Chapter 11 case, to the extent such decision was based upon consideration of PDI’s motivations, should be reversed, as it was based upon a Third Circuit rule which has been recognized by other Courts of Appeals as an improper application of Section 503(b).

PDI reserves the right to assert arguments preserved in the record on appeal.

Date: December 21, 2018

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/s/ James M. Matour  
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**CERTIFICATE OF SERVICE**

I, James M. Matour, Esquire, do hereby certify that December 21, 2018, I caused a true and correct copy of the Notice of Cross-Appeal from the Order and Opinion Granting the Application of PDI for Administrative Expenses pursuant to 11 U.S.C. § 503(b) to be served via CM/ECF notification upon all parties registered to receive electronic filings in this case.

/s/ James M. Matour  
James M. Matour